

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

8/4/10

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

Lake Charles, Louisiana

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McELROY, QUIRK & BURCH

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Compilation 9/30/09 financial report

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REPORT OF INDEPENDENT ACCOUNTANTS

Mr. Ronald Rossitto, Program Director
Annual Governor's Conference
on Juvenile Justice
Lake Charles, Louisiana

We have compiled the accompanying balance sheet of the Annual Governor's Conference on Juvenile Justice as of September 30, 2009, and the related statement of revenues, expenditures and changes in fund balance and statement of revenues, expenditures and changes in fund balance budget (GAAP basis) and actual for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Annual Governor's Conference on Juvenile Justice did not implement Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, for the year ending September 30, 2009. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Conference's assets, liabilities, fund balances, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

McElroy, Quirk & Burch

Lake Charles, Louisiana
March 24, 2010

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

AS OF SEPTEMBER 30, 2009

See Accountants' Compilation Report

	<u>Governmental</u>	<u>Account</u>	
	<u>Special</u>	<u>Group</u>	
	<u>Revenue</u>	<u>General</u>	Total
	<u>Fund</u>	<u>Fixed</u>	(Memorandum
		<u>Assets</u>	Only)
ASSETS			
Cash	\$ 71,025	\$ -	\$ 71,025
Fixed assets	-	15,812	15,812
Total assets	<u>\$ 71,025</u>	<u>\$ 15,812</u>	<u>\$ 86,837</u>
LIABILITIES AND FUND BALANCE			
Liabilities	\$ -	\$ -	\$ -
Fund balance:			
Unreserved	71,025	-	71,025
Investment in general fixed assets	-	15,812	15,812
Total fund balance	<u>71,025</u>	<u>15,812</u>	<u>86,837</u>
Total liabilities and fund balance	<u>\$ 71,025</u>	<u>\$ 15,812</u>	<u>\$ 86,837</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED SEPTEMBER 30, 2009

See Accountants' Compilation Report

REVENUES

Intergovernmental	\$ 35,000
Registration fees	14,680
Sponsor registration	<u>1,250</u>
Total revenues	<u>50,930</u>

EXPENDITURES

Current:

Contract services	11,100
Other direct	21,408
Travel	<u>26,952</u>
Total expenditures	<u>59,460</u>

(Deficiency) of revenues over expenditures (8,530)

FUND BALANCE

Beginning of period	<u>79,555</u>
End of period	<u>\$ 71,025</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 2009
 See Accountants' Compilation Report

	Special Revenue Fund Type		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 35,000	\$ 35,000	\$ -
Registration fees	15,000	14,680	(320)
Sponsor registration	1,000	1,250	250
Total revenues	<u>51,000</u>	<u>50,930</u>	<u>(70)</u>
EXPENDITURES			
Current:			
Contract services	11,000	11,100	(100)
Other direct	21,550	21,408	142
Travel	25,000	26,952	(1,952)
Total expenditures	<u>57,550</u>	<u>59,460</u>	<u>(1,910)</u>
(Deficiency) of revenues over expenditures	(6,550)	(8,530)	(1,980)
FUND BALANCE			
Beginning of period	<u>79,555</u>	<u>79,555</u>	-
End of period	<u>\$ 73,005</u>	<u>\$ 71,025</u>	<u>\$ (1,980)</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2009

09-01 Report Issued After Statutory Deadline

Condition: The September 30, 2009 financial statements were not filed with the Louisiana Legislative Auditor's Office by the due date of March 31, 2010 as required by LSA-RS 24:514.

Criteria: The Louisiana Legislative Auditor requires financial statements of governmental entities to be filed within six months after the fiscal year end.

Effect: The Conference is not in compliance with LSA-RS 24:514.

Recommendation: Steps should be taken to ensure the financial statements are issued in a timely manner.

Response: Annual Governor's Conference on Juvenile Justice acknowledges the report was due March 31, 2010. The late filing of this report was an oversight and not intentional. Every effort will be made to assure that all future reports are submitted in a timely manner.